

(B)(9) Every registration under this Code section shall be valid for a period of ~~12~~ 24 months from its date of effectiveness. The registration must be renewed on or before the expiration date ~~each year~~ by the submission of a renewal application containing the information required in an application for registration, to the extent that such information has not previously been included in an application or renewal application previously filed, by the payment of the proper registration fee, and by the filing of a financial statement ~~as of a date within one year prior to the date of filing.~~ statements covering the periods since the most recent financial statement previously filed. If the charitable organization has received or collected more than \$1 million during ~~either of its two preceding fiscal year years,~~ the financial statement statements for the years with such revenue level shall be prepared by an independent certified public accountant and shall be a certified financial statement of the charitable organization or a certified consolidated financial statement of the charitable organization and its subsidiaries ~~as of a date within one year of the date of filing unless the fiscal year of the applicant has ended within 90 days prior to the date of filing, in which case the financial statement may be dated as of the end of the preceding fiscal year.~~ If the charitable organization has received or collected more than \$500,000.00 but not more than \$1 million during ~~either of its two preceding fiscal year years,~~ the financial statement statements for the years with such revenue level shall be reviewed by an independent certified public accountant and such certified public accountant's review report, prepared in accordance with generally accepted accounting principles ~~as of a date within one year prior to the date of filing, shall be filed with the financial statement.~~ If the charitable organization has received or collected any charitable contributions during its preceding two fiscal ~~year years,~~ the financial statement statements shall have attached thereto a copy of the Form 990, Return of Organization Exempt From Income Tax, or the Form 990EZ, Short Form Return of Organization Exempt From Income Tax, which the organization filed for the previous two taxable ~~year years~~ pursuant to the United States Internal Revenue Code. In the event a charitable organization did not file a Form 990 or 990EZ, such charitable organization shall be required to file, with such financial statement, such form as may be prescribed by rule and regulation of the

Secretary of State which requires information substantially similar to that required to be provided on Form 990 or 990EZ. Such financial statements shall be prepared in accordance with generally accepted accounting principles and, if required to be certified, shall be certified by an independent public accountant duly registered and in good standing as such under the laws of the place of his or her residence or principal office.

(10) The registration of a charitable organization shall be amended within 30 days to reflect a change of name, address, principals, state of incorporation, corporate forms (including a merger of two charitable organizations), or other changes which materially affect the business of the charitable organization. Such amendments shall be filed in a manner which the Secretary of State may prescribe by rule or regulation.

(c) The fee for the initial registration of a charitable organization shall be ~~\$25.00~~ \$35.00. ~~The fee for filing amendments to the registration shall be \$15.00. The annual renewal fee for a charitable organization shall be \$10.00. The fee for renewal of a charitable organization's registration shall be \$20.00."~~